



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER
CHIEF

March 18, 2013

MEMORANDUM

To: Senator Risser

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2013 SB 65** (LRB-0687/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

M E M O R A N D U M

March 13, 2013

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 65 Relating to a Property Tax Exemption
for a Nonprofit Theatre Located in the City of Madison

The Department of Revenue has the following concerns with the bill:

(1) In the "Analysis by the Legislative Reference Bureau", it is stated that the proposed exemption applies to a theatre that is over 100 years old. In the language that creates the new exemption, however, this limitation is not mentioned. Is the language on page 2 of the bill consistent with the author's intent?

(2) The proposed exemption would take effect for the January 1, 2013 assessment. The deadline for claiming exemptions for the 2013 assessment was March 1, 2013. Since it is past that date, an effective date for the exemption of January 1, 2014 would be preferable.

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Fred Risser